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U.S. BANKRUPTCY COURT, SDNY

2009

United States Bankruptcy Court One Bowling Green New York, New York 1004

Attn: Judge Drain Ref: Delphi Corp. case # 05-44481 filed Oct. 5, 2005

Document #14705 to cancel OPEB (Health care and Insurance benefits)

for all retirees

Judge Drain:

I would like to object to the recent filing by Delphi to eliminate retirement health care benefits and insurance benefits.

While I understand the need of the company to improve its balance sheet and cash flow to acquire financing of an exit from bankruptcy, I am concerned about the manner in which this is occurring. Delphi has encouraged, and most recently, almost forced early retirement on many salaried employees while never mentioning the potential loss of health care in retirement. Certainly this was contemplated and probably a determined strategy prior to the recent round of significant retirements from the company. In fact, many of these recent retirees will receive only three months of health care coverage if the filing is approved.

If the U.S. entity of Delphi is truly in need of this draconian measure; and I believe it is, then why is this U.S. entity continued to be allowed to transfer assets (tools and equipment) to over seas entities which in turn generate sales and profits on products shipped back to the United States market, perhaps you and the court, as well as the creditors, are unaware of these actions but I believe this is improper. It is time for the court to look at Delphi as one entity and determine the value remaining as it relates to all stakeholders.

It is apparent that management has chosen to strengthen its exit capabilities at the primary expense of its most vulnerable and unrepresented (non-union) class of creditors, U.S. salaried retirees, while continuing to enhance and remain constant in its commitment to overseas employees and businesses. I, and many others, would be pleased to provide information and testimony related to the above.

I hope you will consider the welfare of the US salaried retirees when you make this decision which has a significant life effect on over 15,000 families.

Thank You

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